

**Illinois Department of Revenue
Regulations**

Title 86 Part 511 Section 511.230 Delivering Supplier Return

**TITLE 86: REVENUE
PART 511
ELECTRICITY EXCISE TAX LAW**

Section 511.230 Delivering Supplier Return

Return and payment of tax by delivering supplier.

- a) *Each delivering supplier who is required or authorized to collect the tax imposed by the Law shall make a return to the Department on or before the 15th day of each month for the preceding calendar month stating the following:*
 - 1) *The delivering supplier's name and registration number.*
 - 2) *The address of the delivering supplier's principal place of business and the address of the principal place of business (if that is a different address) from which the delivering supplier engaged in the business of delivering electricity in this State.*
 - 3) *The total number of kilowatt-hours which the supplier delivered to or for purchasers during the preceding calendar month and upon the basis of which the tax is imposed.*
 - 4) *The amount of tax, computed on the number of kilowatt-hours in subsection (a)(3) at the rates stated in Section 511.110 of this Part.*
 - 5) *An adjustment for uncollectible amounts of tax in respect of prior period kilowatt-hour deliveries.*
 - 6) *The amount of credits to which the taxpayer is entitled on account of purchases made under Section 8-403.1 of the Public Utilities Act.*
 - 7) *The gross receipts from sales of electricity that are taxed on a gross receipts basis under Section 511.110(a) of this Part and any non-taxable deductions from those gross receipts.*
 - 8) *The amount of any credits to be applied to the liability period of the return in addition to those listed in subsection (a)(6).*
 - 9) *The signature of the taxpayer.*
- b) *In preparing the return, the delivering supplier may use any reasonable method to derive reportable "kilowatt-hours" from the delivering supplier's records. For example,*

one such method is basing reportable kilowatt-hours on the amount of electricity billed to customers during the preceding calendar month.

- c) *The delivering supplier making the return provided for in this Section shall pay to the Department the amount of tax imposed by the Electricity Excise Tax Law at the time of making such return. [35 ILCS 640/2-9]*

Such return shall be made on the Department's Form RPU-13, Electricity Excise Tax Return.